

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

The Andhra Pradesh Goods and Services Tax, Act & Rules, 2017 – To notify GST rate for bricks – Orders – Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.MS.No. 349

Dated: 20-09-2025
Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. Notification No.14/2025-Central Tax(Rate), dated.17.09.2025 issued by the Department of Revenue, Ministry of Finance, Government of India. New Delhi.
3. From the CCST, Letter No. REV03-12039/36/2025 – POLICY - CCT, dated.18 - 09-2025.

ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:20.09.2025.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby notifies the rate of the State tax of 6 per cent in respect of goods specified in Schedule appended to this notification, that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedule, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule.

SCHEDULE

S.No.	Tariff item, Sub-heading, Heading or Chapter	Description
(1)	(2)	(3)
1.	6815	Fly ash bricks; Fly ash aggregates; Fly ash blocks
2.	69010010	Bricks of fossil meals or similar siliceous earths
3.	69041000	Building bricks
4.	69051000	Earthen or roofing tiles

Explanation.— For the purposes of this notification,—

- (a) the expressions "tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);
- (b) the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification;

(c) the words and expressions used and not defined in this notification, but defined in the Andhra Pradesh Goods and Service Tax Act, 2017 (Act No.16 of 2017), the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), shall have the same meanings as assigned to them in those Acts.

2. This notifications shall come into force on the 22nd September, 2025.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada

The OSD to the Hon'ble Minister (Commercial Taxes), A.P.Secretariat, Velagapudi.

The P.S.to the Prl.Secretary to the Government (CT) Secretariat, Velagapudi.

The Law (H) Department A.P.Secretariat, Velagapudi.

Sf/Sc.

//FORWARDED::BY ORDER //

SECTION OFFICER